



Claire McCaskill

Missouri State Auditor

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May 2005

# REVENUE

## Missouri State Tax Commission



Office Of  
Missouri State Auditor  
Claire McCaskill

May 2005

**The following problems were discovered as a result of an audit conducted by our office of the Missouri State Tax Commission.**

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Because state law requires the State Tax Commission (STC) to focus on certification of the maximum equivalent sales ratios (ESR) for the school foundation formula, fewer resources are available to ensure equitable and uniform assessments are performed statewide. Little emphasis is placed on analyzing each subclass (residential, commercial, agricultural) of property, even though ratio values varied significantly from the statutorily required percentage of market values in residential and/or commercial subclasses for some jurisdictions. Failure to ensure equalized assessments results in inequitable taxation among taxpayers.

The STC does not have access to adequate market data statewide. Because Missouri lacks a sales disclosure law, the STC performs appraisal based ratio studies on real property. Market data is used in conjunction with appraisals when available; however, because there is no Certificates of Value (COV) law there is no assurance that the market data available in most jurisdictions is complete. Disclosure of detailed sales information would provide another tool which assessors could use to more equitably assess property and the STC could use to perform ratio studies. Local ordinances for COV have been enacted in St. Louis County, St. Louis City, St. Charles County, and Jackson County; however the STC has not developed and tested procedures in these jurisdictions to determine the most effective use of market data.

A standardized schedule of depreciation for business personal property has not been developed for use by all assessors. Without a standardized schedule of depreciation for business personal property, there is no assurance that assessments of business personal property will be equitable and uniform statewide. In addition, a standardized statewide depreciation schedule may result in a reduction of business personal property appeals and related costs for taxpayers, local governments, and the state.

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YELLOW SHEET

MISSOURI STATE TAX COMMISSION

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## STATE AUDITOR'S REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Honorable Matt Blunt, Governor  
and  
Missouri State Tax Commission  
Jefferson City, MO 65102

We have audited the Missouri State Tax Commission. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2004 and 2003. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations.

Our methodology to accomplish these objectives included reviewing minutes of meetings, written policies, financial records, and other pertinent documents; interviewing various personnel of the agency, as well as certain external parties; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the commission's management and was not subjected to the procedures applied in the audit of the commission.

The accompanying Management Advisory Report presents our findings arising from our audit of the Missouri State Tax Commission.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

January 25, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Robyn Lamb
Audit Staff:	Keri Wright
	Julie Moore

MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

MISSOURI STATE TAX COMMISSION  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

<b>1.</b>	<b>Ratio Studies</b>
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Because of state law requirements related to certifying equivalent sales ratios (ESR) for use in the school foundation formula, the State Tax Commission (STC) has less resources to ensure equitable and uniform assessment of property throughout the state. However, ESR values have had almost no impact on the school foundation formula during the last three certification years.

The STC is required to certify an annual ESR for the state's 115 jurisdictions (114 counties and the City of St. Louis) to the Department of Elementary and Secondary Education (DESE) pursuant to Section 138.395, RSMo Cum. Supp. 2004, which is used in the school foundation formula. To calculate the ESR, the STC conducts ratio studies of residential and commercial properties for all jurisdictions once during each two year assessment cycle and agricultural properties for one-third of all jurisdictions every two years. The results of the residential, commercial, and agricultural ratio studies are averaged to derive the ESR, which is certified to DESE in the subsequent year (e.g., ratio studies conducted in 2003 were certified to DESE in March 2004 and used in the school foundation formula for the 2004/2005 school year).

The acceptable variance of the statutorily mandated level of assessment is an ESR of at least 31 2/3 percent (a 5 percent variance of 33 1/3 percent). For all ESRs greater than 31 2/3 percent, an ESR of 33 1/3 percent is certified to DESE for use in the school foundation formula. In the event a jurisdiction's ESR falls below 31 2/3 percent, Section 163.011(14), RSMo Cum. Supp. 2004, requires the STC to conduct a second ratio study. The results of the second study are combined with the results of the first study to determine an overall ESR. If a jurisdiction's ESR is certified below 31 2/3 percent, Section 163.011(9), RSMo Cum. Supp. 2004, requires DESE to use the higher of the ESR certified for that year or the average of the highest three of the last four years for the school foundation formula.

No second studies were conducted for the 2004 certification to DESE; however, ten second studies were conducted in seven jurisdictions for the 2002 and 2003 certifications. These second studies increased the ESR values of two of the seven jurisdictions above 31 2/3 percent. The ESR values certified to DESE in the other five jurisdictions for these two years were still less than 31 2/3 percent after the second studies; however, the statutory provision requiring the averaging of the highest three of the last four years resulted in the maximum ESR values being used in the school foundation formula for all but one jurisdiction. As a result, ESR values calculated by the STC during the last three certification years have had almost no impact on the state school foundation formula. In addition, second studies required the use of state resources which could have been applied to address the concerns noted below.



- Little emphasis is placed on analyzing each subclass' variance from the mandated percentage. One of the STC's fiscal year 2005 strategic plan goals is to determine a ratio which accurately reflects the degree to which each jurisdiction's assessments vary from the statutorily required percentage of market value. These market values are statutorily set at 19 percent for residential property, 32 percent for commercial property, and 12 percent for agricultural property. During our review of the 2003 ratio studies, we found eleven jurisdictions where the ratio values varied from the statutorily required percentage of market values in the residential and/or commercial subclasses by 10 percent or more.
- Our review of individual subclass ratio values, individual parcels, and coefficient of dispersions (COD) imply potential concerns in many jurisdictions. We reviewed individual parcels sampled in the ratio studies of seven counties and noted that a large number of individual parcels in each county varied significantly from the mandated percentages of market values for the residential and commercial subclasses. The STC indicated they do not have the resources to focus on individual parcels in each ratio study and the 1999 International Association of Assessing Officers (IAAO) *Standard on Ratio Studies* states that, "Ratio study statistics cannot be used to judge the level of appraisal of individual parcels". However, reviewing the COD value, which measures uniformity or inconsistency in assessments, can give further indication of potential assessment problems. The STC has set COD standards of 25 percent, 25 percent, and 30 percent for residential, agricultural, and commercial subclasses, respectively. The higher the COD percentage for the sample parcels reviewed during a ratio study, the less uniform a jurisdiction's assessments. Examples of significant variances (over 20 percent) of individual parcels not assessed within the mandated percentage of market value and high COD values noted in ratio studies reviewed are as follows:
  1. For the residential subclass of one ratio study, 21 of 34 parcels tested (62 percent) were not assessed within 20 percent of the mandated percentage of market value. In addition, the COD value of this ratio study was 55.89 percent.
  2. For the commercial subclass of one ratio study, 28 of 40 parcels tested (70 percent) were not assessed within 20 percent of the mandated percentage of market value. In addition, the COD value of this ratio study was 38.86.
  3. For the commercial subclass of one ratio study, 27 of 41 parcels tested (66 percent) were not assessed within 20 percent of the mandated percentage of market value. In addition, the COD value of this ratio study was 43.55.

COD values of 2003 ratio studies exceeded the acceptable standards established by the STC for at least one subclass of property of 100 jurisdictions. COD values of thirteen jurisdictions exceeded the STC's acceptable standards for

all three subclasses of property. However, the maximum ESR value of 33 1/3 percent was certified to DESE for all jurisdictions for the 2004/2005 school year.

- The STC's Technical Assistance (TA) section performed only two stratification studies based on the results of the 2003 ratio studies. According to IAAO standards, the purpose of a stratification study is to divide the parcels in a ratio study into two or more subpopulations which, "Provides a more complete and detailed picture of the extent and nature of appraisal performance."

Because state law requires the STC to focus on certification of the maximum ESR for the school foundation formula, fewer resources are available to ensure equitable and uniform assessments are performed statewide. Failure to ensure equalized assessments results in inequitable taxation among taxpayers.

**WE RECOMMEND** the STC work with the legislature to allow for the most effective use of resources to ensure equitable and uniform assessment of property throughout the state.

### **AUDITEE'S RESPONSE**

*The State Tax Commission concurs that it must constantly strive to implement the most effective use of resources. During the past four years, the Commission has endured a 25 percent reduction in staff accompanied by a 60 percent reduction in operation funding. Additional cuts have been proposed for the upcoming 2006 fiscal year. While the Commission has adapted to these reductions as effectively as possible, there is no doubt that the budget reductions have negatively impacted our ability to perform our statutorily mandated review of local assessments. The Commission continues to analyze its operations to determine where more efficiencies may be realized.*

*The Commission would note that the recommendation points out that the Commission does not focus on individual parcels within its ratio studies. When the preliminary ratio is presented to the counties, the assessor is given the appraisal results for each parcel and is also provided the opportunity to discuss those appraisals at a meeting with the Commission ratio staff. At such a meeting, the State Tax Commission provides a myriad of statistical data reflecting the quality of the county's assessment program.*

*The Commission intends, through reorganization, to create a statistical analysis position to stratify all appraisal and sales studies. The purpose will be for the staff to meet with assessors to discuss the statistical inferences derived by such stratification and develop a plan necessary to correct any detected problem areas.*

*Additionally, the Joint Committee on Tax Policy is planning to review taxes of the state, including Missouri's property tax. This forum will give the Commission an opportunity to work with the General Assembly to analyze the entire property tax system and establish procedures for improving it.*

The STC does not have access to adequate market data statewide. In addition, procedures have not been developed and tested in those jurisdictions which have passed certificates of value (COV) local ordinances to determine the most effective use of market data.

According to the STC's analysis of the IAAO 1997 *Ratio Studies Practices Survey*, Missouri is one of only fourteen states without some form of mandatory sales disclosure. A law mandating the use of COV would require the disclosure of detailed sales information and provide another tool which assessors could use to more equitably assess property and the STC could use to perform ratio studies.

Because Missouri lacks a sales disclosure law, the STC performs appraisal based ratio studies on real property. According to the 1999 IAAO *Standard on Ratio Studies*, appraisal ratio studies are performed when "there are not enough sales to provide the necessary representativeness or precision" to perform sales based ratio studies. The IAAO standards also state there are two major disadvantages of performing appraisal ratio studies. One is the time and cost involved in physically inspecting all sample parcels and documenting the appraisals. The second is that appraisal based ratio studies are subjective by nature because they are an opinion of value, not based on market data.

STC personnel perform independent appraisals on sample parcels in all three subclasses of real property (residential, agricultural, and commercial). The STC does use market data when available in conjunction with the appraisals. However, according to the STC's 2003 annual report, the market data available in most jurisdictions of the state is incomplete and inadequate to measure market behavior.

We contacted Missouri's eight contiguous states to obtain information regarding their ratio study processes and whether these states have sales disclosure laws. All eight states perform sales based ratio studies, while four of the eight supplement the sales based ratio studies with appraisals when ample sales information is not available. All the states contacted have a sales disclosure law or a law requiring sales information to be disclosed when a transfer of deed is recorded. The consensus of all eight states was that utilizing sales information provides a better indicator of market value and is less subjective than performing appraisals.

We also contacted the state of Idaho because we learned it does not have any type of sales disclosure law, but still performs sales based ratio studies. An Idaho State Tax Commission, Division of Local Government, Property Appraisal Section supervisor stated they rely on information obtained from sales letters sent to buyers and sellers. He also stated there is an approximate thirty to eighty percent return rate on these sales letters depending on the area of the state. While the supervisor admitted the lack of

significant sales information is a weak point when using the sales approach, he indicated performing sales ratio studies is more beneficial and accurate than performing appraisal ratio studies due to the subjectivity of the appraisal process.

In addition to being a less subjective approach to ensuring the accuracy of assessments, the STC's 2003 annual report stated that passing a statewide COV law could potentially realize personnel savings for the state of Missouri. As noted in the IAAO standards, performing appraisal ratio studies is time consuming. By implementing a sales based approach to ratio studies, appraisals would generally only be necessary in counties with limited sales information. According to the STC 2003 annual report, the implementation of this type of study could potentially require fewer personnel in the Ratio Study Section. Until a cost analysis is performed it cannot be determined whether staff reductions could be made or whether maintaining the current staffing level would allow a better use of resources.

Available STC annual reports showed a statewide COV law has been recommended to the General Assembly every year since 1980. Such bills have been introduced in the General Assembly seven times since 1995; however, none of the legislation has been successful. Senate Committee Substitute for Senate Bill No. 287, First Regular Session, 93rd General Assembly, has been introduced which provides that no deed shall be accepted for recording unless a completed certificate of value has been delivered to the assessor.

COV through local ordinances were passed in St. Louis County and St. Louis City in 1987, St. Charles County in 1994, and Jackson County in 2003. According to the STC's 2003 annual report, these four taxing jurisdictions represent approximately fifty percent of the locally assessed real estate in the state. Although available to the STC, the impact of this sales information on the ratio study process has not yet been analyzed. According to STC personnel, a method is currently being developed for utilizing the available sales information in the ratio study process which will be tested when performing the 2005 ratio studies. The results of the test should be analyzed to determine the impact of using sales information to ensure equitable and uniform assessments statewide.

**WE RECOMMEND** the STC continue to develop procedures and begin testing in the jurisdictions which have passed a local sales disclosure law. In addition, the STC should continue to support legislation which will ensure equitable and uniform assessments throughout the state.

### **AUDITEE'S RESPONSE**

*The Commission concurs. Sales disclosure, commonly referred to as certificate of value, is unequivocally the most important tool for the assessor in establishing uniform and accurate assessments. It is equally important for the State Tax Commission when reviewing the accuracy of the values determined by assessors. By constitution and statute, the assessments*

*must be based upon the property's market value. It is impossible to ascertain market trends without market sales. Without sales information, it is virtually impossible to confidently monitor county assessment programs.*

*The Commission's statistician will develop and test a hybrid sales/appraisal ratio study for those jurisdictions where sales disclosure laws currently exist. We will contract with an individual that holds a PhD in mathematics, specializing in statistics, to assure that our study will be statistically sound. Thereafter, the Commission will study the implementation of similar hybrid studies in counties where sales disclosure laws are not in existence but where adequate sales information can be gathered.*

### **3. Business Personal Property Assessments**

A standardized schedule of depreciation for business personal property has not been developed for use by all assessors, which may result in inequitable assessments of business personal property throughout the state.

According to STC records, Missouri's 115 jurisdictions utilize a variety of depreciation methods for business personal property. These methods vary by type of property, such as computer equipment, manufacturing equipment, etc., with some jurisdictions utilizing one schedule for all property, and others utilizing up to fifteen different options. According to the STC's 2003 annual report, the total assessed valuation of tangible personal property in Missouri was approximately \$16.8 billion. Of this amount, approximately \$6.4 billion was classified as other (tangible personal property which was not specifically categorized by assessors). According to the STC Administrative Secretary, the majority of the \$6.4 billion other classification would be business personal property.

We contacted nine assessors throughout the state to determine how their depreciation schedules were developed. Six of the nine assessors explained the basis used in developing the depreciation schedules. Three of these assessors based their depreciation schedules on various studies, Internal Revenue Service depreciation schedules, or information obtained from other counties. One assessor based his depreciation schedules on replacement cost, while another assessor based his depreciation schedules on a court opinion pursuant to a lawsuit brought against his office in 1998. The other county assessor utilized information obtained from businesses to determine assessment values. In the event the assessor did not receive the necessary information from the businesses, he would apply straight-line depreciation. The three assessors contacted who were unable to explain the basis for their depreciation schedules indicated they utilized schedules developed by prior assessors and were unaware of how the schedules were originally developed.

All parties involved (taxpayer, county, and the STC) incur costs associated with appeals. If a taxpayer does not agree with a property assessment, an appeal of the assessment value can be filed with the county Board of Equalization (BOE) and ultimately to the

STC which would then result in a dismissal, a stipulation (agreement between the taxpayer and assessor), or a decision. A decision can be further appealed to the Circuit Court. In five of six business personal property cases reviewed resulting in stipulation, the stipulated assessed valuation was closer to the amount the taxpayer sought than the amount originally assessed by the assessor. In three business personal property cases reviewed resulting in decisions rendered by the STC, the assessed valuation per the decision was closer to the amount the taxpayer sought than the amount originally assessed by the assessor. Based on information in the case files, two of these cases were decided in favor of the taxpayer because the taxpayer provided reliable evidence of market value whereas the assessor either did not provide any evidence of his calculation of assessed value or the calculation was based on a depreciation schedule that did not adequately reflect market value.

One assessor we contacted stressed the importance of a standardized statewide business personal property depreciation schedule to ensure assessment equality of this type of property. Several bills have been introduced in the past two legislative sessions concerning the need for a standardized method of assessing business personal property; however, such legislation has not been successful. House Bill No. 461, First Regular Session, 93<sup>rd</sup> General Assembly, has been introduced which would establish business personal property as, "...a separate subclass of class two property and valued for purposes of taxation at thirty-three and one-third of its true value in money." In addition, the proposed legislation requires all assessors to use the method of valuation as determined by the STC and states that, "The true value in money of business personal property shall be determined by the cost approach to value, and the value so determined by the rule of the commission shall be presumed to be correct."

Without a standardized schedule of depreciation for business personal property, there is no assurance that assessments of business personal property will be equitable and uniform statewide. In addition, a standardized statewide depreciation schedule may result in a reduction of business personal property appeals and related costs for taxpayers, local governments, and the state.

**WE RECOMMEND** the STC continue to support legislation that would provide guidance and the establishment of a standardized schedule of depreciation to determine the assessed valuation of business personal property.

### **AUDITEE'S RESPONSE**

*The Commission concurs. The State Tax commission supports legislation that would establish a statutory methodology for the assessment of business personal property. The Commission has discussed such legislation with interested parties, facilitated meetings, and assisted in providing some language to that end. The Commission looks forward to implementing any law that the General Assembly passes to ensure the uniform assessment of business personal property.*

## FOLLOW-UP ON PRIOR AUDIT FINDINGS

MISSOURI STATE TAX COMMISSION  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Missouri State Tax Commission on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 1999.

1. Ratio Studies

- A. Statistical consultants hired by the STC in 1977 and 1986 both recommended the STC use a weighted ratio for reporting the equivalent sales ratio value of real property to the state Department of Elementary and Secondary Education (DESE). The 1986 consultant also reported "the mean or median of the individual sample estimates would be inappropriate to use" for reporting a value to DESE. However, the STC used the median ratio instead of the weighted ratio for certifying equivalent sales ratios to DESE.
- B. The statistical reports listed each parcel included in the ratio study along with the ratio of assessed valuation determined by the local jurisdiction's assessing officer compared to the appraised market value determined by the STC's appraiser. All twenty-three ratio studies reviewed contained numerous individual parcels that were assessed either higher or lower than the STC's established acceptable assessment level range. As long as the report indicated an acceptable median ratio, STC personnel did not consider the individual parcels to be a problem and the reasons for variances were not investigated.

Recommendation:

The State Tax Commission:

- A. Use weighted ratios in calculating equivalent sales ratios.
- B. Determine the reason that numerous individual parcels fall outside the acceptable range and assist the assessors in correcting assessment methods in order to bring the assessed valuation of real properties within the STC's established acceptable ranges.

Status:

- A. Not implemented. However, the STC hired the same statistical consultant who performed the 1986 study to review the issue of using weighted ratios in calculating equivalent sales ratios (ESR). In a report dated July 2001 the consultant no longer recommended the use of weighted ratios based on his interpretation of modifications in statutory language since his prior study. The consultant did not specifically endorse the use of the median ratio. Instead, he concluded that the STC would have to make its own judgment as to which



estimator should be utilized depending upon whether the primary goal was to have minimal bias or small variability from year to year. Based on the STC's interpretation of state law, the median ratio is still used in the calculation of the ESR.

- B. Not Implemented. Our review revealed that a large number of individual parcels in each county varied significantly from the mandated percentages of market values for the residential and commercial subclasses. The STC indicated they do not have the resources to focus on individual parcels in each ratio study and the 1999 International Association of Assessing Officers (IAAO) *Standard on Ratio Studies* states that, "Ratio study statistics cannot be used to judge the level of appraisal of individual parcels". However, reviewing the COD value, which measures uniformity or inconsistency in assessments, can give further indication of potential assessment problems. Although not repeated, see MAR No. 1 for related comments.

## 2. Personal Property Tax Assessments

When assisting the assessing officers with the implementation of their assessment maintenance plans, the Technical Support Staff did not ensure that vehicles were being assessed in accordance with Section 137.115.9, RSMo 1994. This section provides that the assessor of each county, and each city not within a county, shall use the trade-in value published in the October issue of the National Automobile Dealers' Association (NADA) Official Used Car Guide, or its successor publication, as the recommended guide for determining the true value of motor vehicles.

Although the STC distributed a vehicle valuation guide in March 1999, which included assessed valuations computed based upon the NADA guide trade-in values, STC personnel indicated assessing officers were not required to use the guide for 1999 assessments.

### Recommendation:

The State Tax Commission require all assessing officers to follow the vehicle valuation guide developed by the STC.

### Status:

Implemented. The STC began monitoring use of the vehicle valuation guide for the 2000 assessment.

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

MISSOURI STATE TAX COMMISSION  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

*A. Authority/History of the State Tax Commission*

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution of 1945. The Commission derives its authority from Article X, Section 14 of the Missouri Constitution and primarily from Chapter 138, RSMo, but also from Chapters 137, 151, 153, and 155, RSMo. The State Tax Commission was created to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads and public utilities

*B. Nature and Organization of the State Tax Commission*

The State Tax Commission is composed of three (3) full time Commissioners chosen from the two major political parties, appointed for staggered six (6) year terms by the Governor with the advice and consent of the Missouri Senate. The majority of the Commissioners must concur before the Commission can make a decision on any matter before the body. The members of the Commission currently are:

<u>Member</u>	<u>City</u>	<u>Term Expires</u>
Sam D. Leake	Perry, Missouri	January 23, 2006
Bruce E. Davis	Columbia, Missouri	January 23, 2010
Jennifer Tidwell	Kansas City, Missouri	January 23, 2008

The staff of the Commission is divided into five sections:

1. The Administration Section is under the direction of the Administrative Secretary, who is charged with the statutory duty to superintend the clerical business of the Commission, handle correspondence, supervise general office procedures, implement Commission policy, and perform such other duties as the Commission prescribes.
2. The Legal Section is under the direction of the Chief Counsel, who renders legal advice to the commission, handles litigation involving the State Tax Commission in the courts and coordinates legal matters with the Attorney General's Office. The Chief Counsel also has the duty of overseeing the attorneys who conduct hearings in assessment appeals before the Commission and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.
3. The Ratio Study Section conducts ongoing ratio studies to verify assessment levels for equalization and school foundation formula purposes.
4. The Original Assessment Section annually assesses distributable property held by public utilities, railroads and other related entities.
5. The Technical Assistance Section is composed of a manager and field staff whose primary duty is to assist counties in implementing their maintenance program and to provide additional assistance in any matters pertaining to assessment practices.

At June 30, 2004, the State Tax Commission had 63.75 authorized employees to perform its constitutional and statutory responsibilities.

*C. Functions of the State Tax Commission*

1. Equalize inter- and intra-county assessments:

The State Tax Commission is charged with equalizing assessment percentages on an inter-county and intra-county basis. The State Tax Commission, through the use of statistical studies, determines the level of assessment and quality of assessment within a taxing jurisdiction.

The counties and the City of St. Louis are required to submit abstracts of equalized assessment for all the taxable property in the county or the City of St. Louis. The State Tax Commission compares the abstracts from each taxing jurisdiction and may raise or lower certain categories of assessments in particular jurisdictions in order to equalize assessments between counties. The State Tax Commission stratifies abstracts submitted and may raise or lower assessments in order to provide equalized assessments within the county. If deficiencies in the assessment program are

detected, the State Tax Commission will send an equalization order to the county clerk who submits it to the County Board of Equalization for appropriate action to comply with the State Tax Commission's equalization order.

2. Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases:

The State Tax Commission conducts hearings from appeals from the local boards of equalization dealing with property valuation and classification issues. Any taxpayer who thinks himself aggrieved by the assessment or classification of his property may appeal from the local board of equalization to the State Tax Commission. The Tax Commission has hearing officers who travel to the county where the property is located and conducts a de novo hearing providing findings of facts and conclusions of law. This decision can be appealed to the three Commissioners who may or may not alter the original decision of the hearing officer. The State Tax Commission, during a biennial assessment cycle, has 4,500 to 5,000 appeals for disposition. Any decision of the State Tax Commission can be appealed to the circuit court.

3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates:

The State Tax Commission has the duty and responsibility to develop and implement a statewide assessment program that provides uniform and equitable assessments throughout the state. The formulation of property tax policy comes under the purview of the executive and legislative branches of government through the procedure of proposing and enacting governing statutes. The State Tax Commission serves as an informational clearinghouse providing the Governor and the General Assembly with an educational resource to assist them in the development of property tax policy in this state. The primary role of the State Tax Commission is to facilitate the implementation and administration of public property tax policy as established and enacted by the Governor and the General Assembly.

4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements:

One of the primary tasks performed by the State Tax Commission is the supervision of assessing officers and assessment practices in this state.

Section 138.410.1, RSMo, provides this connection: "This commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeal in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax."

In implementing the supervisory role, the State Tax Commission is in constant contact with assessors of the state communicating administrative, legal, appraisal and technical advice to assist assessors in the performance of their duties. Additionally, the Commission is in contact with other local officials who have responsibility in implementing the ad valorem tax in this state.

By January first of each even numbered year each county is required to submit a biennial assessment maintenance plan to the Commission for approval or modification. The assessor must comply with the plan in order to receive state costs/share reimbursements amounting to 50% of the costs associated with the local assessment program. The Commission periodically visits the counties to assist in the assessment process and to confirm that each county is in compliance with its assessment maintenance plan.

5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program:

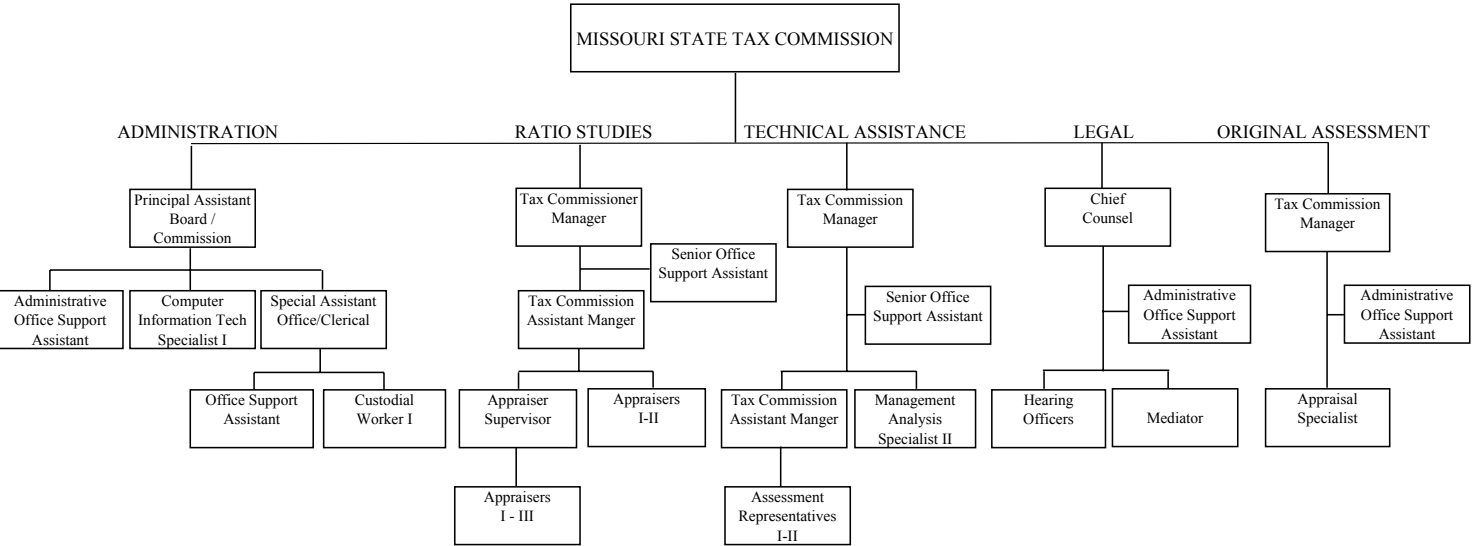
The Commission annually certifies the equivalent sales ratio for each county in the state to the Commissioner of Elementary and Secondary Education for use in distributing state school aid. These ratio studies are based upon the random sampling and appraisal of real property parcels in every county of the state and are designed to gauge the actual real property assessment level in the counties. Although used in connection with state school aid distribution, these ratio studies have significance independent of this function. The results of the ratio studies are analyzed statistically to measure the assessment level and quality in the counties of the state.

6. Original assessment of the distributable property of railroads and public utilities:

Annually, the Commission performs appraisals of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. The State Tax Commission conducts 625 appraisals of utility companies each year amounting to \$220 million in local tax. The Commission also provides a venue for utility companies to appeal their valuation, resulting in a final decision by the State Tax Commission. These findings can be appealed to the circuit court or federal court.

An organization chart follows.

MISSOURI STATE TAX COMMISSION  
ORGANIZATION CHART  
JUNE 30, 2004



Appendix A

MISSOURI STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

		Year Ended June 30,					
		2004			2003		
		Appropriation	Lapsed		Appropriation	Lapsed	
		Authority	Expenditures	Balances **	Authority	Expenditures	Balances **
GENERAL REVENUE FUND - STATE							
State Tax Commission Personal Service *	\$	2,508,038	2,430,986	77,052	2,861,540	2,667,139	194,401
State Tax Commission Expense and Equipment *		315,508	307,541	7,967	441,258	384,789	56,469
Assessment Maintenance		14,985,668	14,985,668	0	16,218,433	16,218,433	0
Assessor Certification		85,680	84,724	956	100,800	99,225	1,575
Total General Revenue Fund - State		17,894,894	17,808,919	85,975	19,622,031	19,369,586	252,445
Total All Funds	\$	17,894,894	17,808,919	85,975	19,622,031	19,369,586	252,445

\* In fiscal year 2004, the STC was allowed partial flexibility to transfer excess General Revenue Fund - State Personal Service appropriations to Expense and Equipment. The fiscal year 2004 appropriations presented for State Tax Commission Personal Service and Expense and Equipment include the transfers made during the fiscal year.

\*\* The lapsed balances included the following withholdings made at the Governor's request.

		Year Ended June 30,	
		2004	2003
GENERAL REVENUE FUND - STATE			
State Tax Commission Personal Service	\$	68,279	194,275
State Tax Commission Expense and Equipment		7,965	55,501
Assessor Certification		0	1,575
Total General Revenue Fund - State		76,244	251,351
Total All Funds	\$	76,244	251,351



Appendix B

MISSOURI STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,				
	2004	2003	2002	2001	2000
Salaries and wages	\$ 2,430,986	2,667,139	2,840,068	2,810,703	2,716,921
Travel, in-state	80,964	91,288	130,122	249,714	319,219
Travel, out-of-state	139	4,626	3,602	10,991	14,906
Supplies	73,799	106,190	126,196	0	0
Administrative supplies	0	0	0	101,529	106,317
Repair, maintenance, and usage supplies	0	0	0	10,324	4,939
Specific use supplies	0	0	0	375	264
Professional development	19,343	29,392	24,606	46,380	37,432
Communication services and supplies	20,588	25,050	28,259	25,632	28,238
Business services	0	0	0	127,024	141,219
Professional services	104,256	127,120	137,901	4,384	15,588
Housekeeping and janitorial services	2,080	0	0	0	0
Maintenance and repair services	18,258	19,522	20,476	0	0
Equipment maintenance and repair services	0	0	0	11,708	16,329
Transportation maintenance and repair services	0	0	0	2,846	762
Computer equipment	48,709	63,225	20,742	14,373	51,043
Electronic and photographic equipment	0	0	0	122	18,732
Motorized equipment	22,257	14,000	16,000	138,534	0
Office equipment	0	313	15,795	1,351	18,319
Other equipment	0	150	478	0	0
Specific use equipment	0	0	0	90	584
Real property rentals and leases	0	60	658	385	2,086
Equipment rental and leases	1,692	1,992	7,366	0	0
Equipment lease payments	0	0	0	34,280	35,116
Building and equipment rentals	0	0	0	5,303	5,495
Miscellaneous expenses	180	1,086	2,155	2,325	2,100
Program distributions	<u>14,985,668</u>	<u>16,218,433</u>	<u>18,218,433</u>	<u>17,824,473</u>	<u>16,982,743</u>
Total Expenditures	<u>\$ 17,808,919</u>	<u>19,369,586</u>	<u>21,592,857</u>	<u>21,422,846</u>	<u>20,518,352</u>

Note: Certain classifications of expenditures changed during the five-year period, which may affect the comparability of the amounts.

Appendix C

DEPARTMENT OF REVENUE - STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF PARCEL COUNTS AND COSTS PER PARCEL

County	Year Ended December 31,							
	2003		2002		2001		2000	
	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel
Adair	14,042	\$ 15.31	13,889	\$ 15.20	13,849	\$ 15.06	13,787	\$ 13.43
Andrew	9,994	19.90	9,900	19.67	10,085	20.84	10,072	23.33
Atchison	6,094	18.83	6,078	17.99	6,050	18.41	6,050	15.92
Audrain	15,120	14.95	15,059	13.57	15,034	13.45	14,699	12.45
Barry	25,276	12.49	25,154	12.37	24,270	13.13	24,143	13.91
Barton	8,024	16.49	8,004	17.06	7,943	16.74	7,881	16.19
Bates	13,043	13.47	12,748	12.10	12,548	12.22	12,404	12.86
Benton	30,300	7.06	30,152	6.52	30,091	6.51	30,091	6.10
Bollinger	10,268	10.42	10,133	9.88	10,002	9.80	9,869	9.75
Boone	55,543	11.62	54,159	14.52	50,018	11.78	50,018	13.45
Buchanan	39,103	16.11	38,870	16.04	38,084	16.69	38,084	15.50
Butler	26,341	11.53	26,151	12.56	25,942	12.15	25,727	11.44
Caldwell	8,247	12.75	8,132	14.41	7,995	13.80	7,995	13.02
Callaway	26,038	16.75	25,800	16.39	25,021	13.89	25,021	15.95
Camden	60,621	11.09	59,800	11.17	59,128	10.55	58,576	12.64
Cape Girardeau	32,787	21.24	32,573	20.36	32,080	19.41	32,080	15.67
Carroll	9,612	12.42	9,590	12.45	9,528	13.08	9,316	13.50
Carter	6,600	12.08	6,414	11.97	6,414	11.64	6,414	11.84
Cass	41,648	18.95	41,137	16.39	39,690	18.18	39,690	18.46
Cedar	10,661	10.03	10,491	9.84	10,398	9.40	10,308	8.88
Chariton	11,685	11.07	11,603	10.82	11,554	10.45	11,597	10.50
Christian	28,940	20.16	28,349	18.58	26,757	19.02	25,868	16.59
Clark	7,127	12.34	7,045	12.09	7,008	11.30	6,992	9.26
Clay	78,989	21.28	77,477	18.09	76,285	18.73	69,468	19.02
Clinton	12,269	17.07	12,053	16.11	11,924	16.38	11,808	15.30
Cole	32,640	15.55	32,443	16.20	32,443	15.93	30,767	16.43
Cooper	11,183	15.34	11,043	15.85	10,826	14.87	10,717	14.39
Crawford	16,933	10.60	16,796	10.71	16,742	9.54	16,608	8.16
Dade	6,675	13.01	6,622	14.41	6,567	12.03	6,567	12.67
Dallas	12,034	14.45	11,871	13.54	11,682	13.31	11,630	12.46
Daviess	10,172	12.10	10,142	11.68	10,088	12.24	10,236	13.47
DeKalb	6,750	15.02	6,638	21.92	6,555	22.23	6,456	26.75
Dent	10,950	12.72	10,888	10.86	10,873	10.97	10,807	11.85
Douglas	10,233	14.83	10,160	14.37	10,131	12.16	10,063	11.53
Dunklin	21,406	12.94	20,506	13.02	20,506	13.40	20,506	11.90
Franklin	66,827	13.40	66,085	13.97	65,461	15.21	64,853	14.01

Appendix C

DEPARTMENT OF REVENUE - STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF PARCEL COUNTS AND COSTS PER PARCEL

County	Year Ended December 31,							
	2003		2002		2001		2000	
	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel
Gasconade	14,189	\$ 11.53	14,131	\$ 10.76	14,070	\$ 12.41	13,991	\$ 11.11
Gentry	7,185	13.82	7,157	15.75	7,115	15.03	7,082	14.72
Greene	105,679	13.34	104,220	12.61	102,477	12.86	100,094	11.72
Grundy	9,233	18.88	9,290	18.08	9,290	19.84	9,290	15.06
Harrison	9,812	10.70	9,751	12.77	9,664	10.76	9,580	10.80
Henry	15,442	16.34	15,273	15.46	15,112	15.65	14,915	14.77
Hickory	10,821	11.60	10,797	10.70	10,731	10.55	10,751	9.99
Holt	6,847	13.27	6,805	13.10	6,772	12.13	6,722	12.85
Howard	7,847	14.47	7,748	12.88	7,648	15.75	7,598	15.34
Howell	20,949	14.58	20,808	16.20	20,673	14.54	19,819	13.42
Iron	11,758	12.64	11,692	11.84	11,445	12.60	11,396	12.47
Jackson	271,315	21.47	263,995	19.50	263,995	20.92	263,995	18.11
Jasper	53,372	14.18	52,558	14.54	51,983	13.81	51,221	12.94
Jefferson	102,078	13.93	100,220	13.75	98,594	13.80	97,404	14.35
Johnson	23,971	15.59	23,518	15.58	23,311	12.16	22,581	11.98
Knox	5,556	15.63	5,555	14.42	5,410	14.48	5,410	13.48
Laclede	20,514	11.55	20,288	11.64	19,950	11.85	19,950	10.86
Lafayette	22,137	9.44	19,717	11.44	19,717	11.26	19,717	11.52
Lawrence	18,762	12.06	18,641	11.60	18,406	9.37	18,225	8.58
Lewis	8,344	12.93	8,296	12.65	8,272	12.42	8,221	12.53
Lincoln	23,855	21.61	23,167	16.88	22,796	14.22	22,141	13.55
Linn	11,111	11.98	11,014	12.39	10,874	13.05	10,874	12.69
Livingston	10,006	14.64	10,003	14.56	10,003	14.29	10,003	13.31
McDonald	13,346	14.71	13,173	12.64	13,128	12.00	12,969	11.83
Macon	13,021	12.66	13,004	12.31	12,987	12.30	12,973	11.74
Madison	9,839	13.17	9,718	13.49	9,718	11.83	9,654	11.29
Maries	7,259	15.79	7,185	14.78	7,047	14.01	7,013	13.26
Marion	14,971	18.93	14,970	18.58	14,898	17.96	14,908	17.67
Mercer	5,209	12.31	5,197	12.29	5,203	11.98	5,203	11.53
Miller	19,761	12.83	19,519	13.56	19,112	18.29	18,923	10.68
Mississippi	9,299	15.05	9,259	15.17	8,763	16.57	8,763	13.74
Moniteau	9,163	15.44	9,107	15.27	8,980	15.42	8,912	14.24
Monroe	8,637	12.67	8,516	13.18	8,417	12.11	8,408	12.18
Montgomery	11,003	16.01	10,975	14.97	10,959	13.75	10,804	14.23
Morgan	27,523	12.15	27,249	12.52	26,980	12.47	26,634	11.22
New Madrid	14,390	25.22	14,233	24.32	14,093	27.54	14,093	23.92

Appendix C

DEPARTMENT OF REVENUE - STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF PARCEL COUNTS AND COSTS PER PARCEL

County	Year Ended December 31,							
	2003		2002		2001		2000	
	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel
Newton	28,277	\$ 14.73	28,008	\$ 14.93	27,549	\$ 15.17	27,235	\$ 14.01
Nodaway	13,818	14.48	13,734	14.32	13,606	15.40	13,518	16.91
Oregon	8,543	14.75	8,346	14.57	8,346	13.94	8,346	12.83
Osage	10,495	12.00	10,416	11.62	10,366	12.95	10,318	11.04
Ozark	11,851	9.31	11,805	9.00	11,831	11.68	11,736	9.72
Pemiscot	13,588	11.71	13,561	14.46	13,152	13.75	13,152	11.94
Perry	13,554	14.95	13,462	13.65	13,368	16.31	13,284	13.82
Pettis	26,892	20.01	26,837	16.14	26,467	14.67	26,055	13.24
Phelps	21,627	16.98	21,275	16.51	21,123	15.41	20,938	14.83
Pike	12,472	17.42	12,340	16.81	12,246	15.21	12,113	15.42
Platte	35,485	21.51	34,360	21.12	33,686	20.92	32,634	21.28
Polk	15,808	12.83	15,442	12.52	15,235	11.96	14,968	11.74
Pulaski	15,405	11.57	15,167	9.66	15,049	11.82	14,937	11.09
Putnam	6,807	13.32	6,759	12.31	6,733	11.88	6,731	11.42
Ralls	8,191	20.63	8,184	20.74	8,095	20.38	8,024	19.48
Randolph	13,586	22.66	13,486	21.48	13,392	17.42	13,305	17.47
Ray	15,278	15.91	15,178	15.43	14,987	15.03	14,639	13.99
Reynolds	9,797	11.64	9,758	10.51	9,758	9.87	9,745	9.36
Ripley	10,249	9.90	10,198	11.45	9,654	12.63	9,654	10.09
St. Charles	128,926	20.58	125,203	20.69	121,269	20.35	117,161	20.03
St. Clair	11,563	10.17	11,568	10.23	11,538	9.82	11,557	9.49
St. Francois	39,922	15.67	39,437	13.70	38,531	13.03	38,531	11.05
St. Louis	386,914	27.30	379,902	22.89	379,902	20.85	379,902	18.37
Ste. Genevieve	18,264	11.40	18,148	12.73	18,046	13.34	17,893	13.74
Saline	15,616	12.24	15,599	14.05	15,535	13.23	15,465	14.01
Schuyler	3,999	10.75	3,980	10.65	3,986	11.01	3,986	9.36
Scotland	5,161	13.15	5,126	13.72	5,101	13.01	5,093	12.28
Scott	21,930	14.24	21,742	14.81	21,288	15.81	21,288	13.73
Shannon	8,046	8.59	8,029	10.21	7,982	9.70	7,924	9.74
Shelby	6,396	16.36	6,344	16.32	6,344	16.68	6,329	16.83
Stoddard	18,423	13.02	18,359	12.13	18,104	12.49	18,104	12.21
Stone	30,977	15.12	30,406	14.73	30,098	13.84	28,406	13.39
Sullivan	7,070	13.45	7,047	13.77	7,027	13.59	7,011	13.25
Taney	38,811	13.02	37,926	13.28	37,863	13.55	37,209	13.14
Texas	16,944	8.91	16,778	8.48	16,597	10.17	16,458	11.07
Vernon	13,888	13.78	13,785	15.20	13,674	14.96	13,495	12.07
Warren	21,740	13.63	21,202	13.70	20,948	13.25	20,660	14.02
Washington	25,946	8.27	25,564	9.19	25,429	8.35	25,226	10.18

Appendix C

DEPARTMENT OF REVENUE - STATE TAX COMMISSION  
COMPARATIVE STATEMENT OF PARCEL COUNTS AND COSTS PER PARCEL

County	Year Ended December 31,							
	2003		2002		2001		2000	
	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel	Parcel Count	Cost Per Parcel
Wayne	14,115	\$ 9.26	14,061	\$ 7.72	13,964	\$ 8.97	13,949	\$ 8.50
Webster	16,995	12.66	16,215	11.66	16,032	12.75	15,582	12.99
Worth	3,069	13.10	3,047	12.48	3,020	12.51	3,011	14.15
Wright	11,731	12.30	11,638	13.21	11,540	12.67	11,407	11.44
St. Louis City	136,575	28.29	135,315	27.50	135,315	27.07	135,315	21.87
Total Parcels	3,043,123		2,995,441		2,961,941		2,929,699	
Average Statewide								
Cost per Parcel		17.55		16.58		16.35		15.18

\* The 2004 parcel counts and cost per parcel figures were unavailable as of report issue date.

## Appendix D

### MISSOURI STATE TAX COMMISSION REAL AND PERSONAL PROPERTY TAX APPEALS

Table D.1 presents the real and personal property tax appeals filed by taxpayers to the State Tax Commission (STC) in calendar years 2000 to 2004 and the status of the appeals at December 31, 2004. Appeals filed with the STC become cases, which ultimately result in dismissal by the taxpayer, stipulation between the taxpayer and county assessor, or decision by the STC hearing officer, commissioners, or higher court. Cases that have not yet been resolved are considered pending.

**Table D.1: Total Appeals Filed by Year and Outcome Status as of December 31, 2004**

<b>Year Appeal Filed <sup>1</sup></b>	<b>Total Cases</b>	<b>Pending <sup>2</sup></b>	<b>Dismissals</b>	<b>Stipulations</b>	<b>Decisions</b>
2004	750	591	47	108	4
2003	4,257	2,399	720	867	271
2002	1,699	1,011	239	386	63
2001	3,673	254	877	2,340	202
2000	542	13	174	272	83

<sup>1</sup> Appeals are filed on a calendar year basis.

<sup>2</sup> An instance was noted in which over 1000 cases are pending the outcome of one case. Per STC personnel, other situations exist where multiple cases are pending the outcome of a case.

Table D.2 presents appeals filed in calendar years 2000 to 2004 which resulted in dismissals, stipulations, or decisions and the calendar years in which the cases were resolved.

**Table D.2: Dismissals, Stipulations, and Decisions by Years Filed and Resolved**

	<b>Year Appeal Filed <sup>1</sup></b>	<b>Total Cases</b>	<b>Year Resolved</b>				
			<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
Dismissals	2004	47	47	0	0	0	0
	2003	720	494	226	0	0	0
	2002	239	42	177	20	0	0
	2001	877	5	139	583	150	0
	2000	174	1	7	7	100	59
Stipulations	2004	108	108	0	0	0	0
	2003	867	536	331	0	0	0
	2002	386	22	313	51	0	0
	2001	2,340	12	153	1,448	727	0
	2000	272	0	3	15	168	86
Decisions	2004	4	4	0	0	0	0
	2003	271	244	27	0	0	0
	2002	63	4	56	3	0	0
	2001	202	3	36	154	9	0
	2000	83	0	0	27	43	13

<sup>1</sup> Appeals are filed on a calendar year basis.